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URBAN A. LESTER

Per:
March 29, 1996

Counterpart -
Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), and the regulations thereunder, are two (2) copies of a Letter to the Commission and the Board, dated March 27, 1996, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Master Equipment Lease schedules, previously filed with the Commission under Recordation Number 19478 and 19478-A.

The name and address of the party to the enclosed document are:

Lessor: Fleet Credit Corporation
50 Kennedy Plaza, Fifth Floor
Providence, Rhode Island 02903-2305

The enclosed Letter is intended to correct the reference to Penford Products Co., the Lessee, as a Delaware corporation and not as an Iowa corporation.

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Mr. Vernon A. Williams
March 29, 1996
Page 2

Also enclosed is a check in the amount of \$21.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'R. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/bg
Enclosures



March 27, 1996

Interstate Commerce Commission
Office of the Secretary
Service Transportation Board
Washington, DC 20006

Re: Penford Products Co.

To Whom It May Concern,

Please amend the previously filed Memorandum of Master Equipment Lease, Reference Numbers 19478(01) and 19478(02) to read the following:

"and Penford Products Co., a Delaware corporation . . ."

The previous filings were recorded as an Iowa corporation. Should you have any further questions, please feel free to give me a call at 401-278-6359.

Sincerely,

Vanessa M. Wilson
Vanessa M. Wilson
Contract Administrator I

State of Rhode Island
County of Providence

Subscribed and sworn before me this 27th day of March, 1996.

[Signature]
Notary Public

My Commission expires: April 25, 1996
(SEAL)